FINANCIAL DEPARTMENT.

L. F. Circular No. 25, *dated* 14*th April* 1896.

To All Deputy Commissioners, Treasury Department, and Presidents of Municipalities.

The attention of Deputy Commissioners, Treasury Department, is invited to Article 8 (*a*) and (*b*) Chapter I, Civil Account Code, in which it is distinctly laid down that cheques drawn by a Municipality and cheques and receipts for all sums exceeding Rs. 20, signed by a Government Officer as Chairman of a Municipality are chargeable with stamp duty.

Such cheques and receipts if not duly stamped should be refused payment.

The stamp duty which the Municipal authorities levy on payments made by them to their establishments, contractors, &c., refers to quite a different set of transactions—transactions between themselves as the employees and principals on the one hand and their servants, and agents and contractors on the other hand. Stamps thus levied by them should be attached to the vouchers that accompany the Municipal accounts they render.

For withdrawals from Treasuries in which Municipal Funds are deposited as in Banks, the Treasury authorities should demand and obtain duly stamped cheques or receipts in the same manner as from any private parties and forward them with the Treasury accounts as vouchers in support of their payments.

To—The Deputy Commissioners, Treasury Department of Districts, Circular No. 1846, *dated* 4*th May* 1896.

ANNUAL GOVERNMENT SAVINGS' BANK ACCOUNT.

The Comptroller has the honor to request that they will be so good as to furnish to this office by the 10*th of August next* with the "Dead Accounts" and the return of Savings Bank Transactions for the year 1895-96 in the printed form recently prescribed.

Care should be taken to note in the statements the occupation of each Depositor and that no transfers of accounts are made from one District or Taluk to another during the *latter half of June* 1896. Accounts received by transfer from other Treasuries as well as all the Dead Accounts authorized to be re-opened should be brought into account within the close of the official year.

It is further requested that in the case of accounts transferred during 1895-96, the Treasury from and to which the account was transferred and the month of transfer should be distinctly noted in red ink in the remarks column of the statement.

E. R. SUBRAYER, *Comptroller.*

FOREST DEPARTMENT.

Notification, dated 28*th April* 1896.

It is hereby notified for general information that the Minor forest produce including gall-nut as separate item of the State Forests of the Bangalore District for the year 1896-97 will be sold by public auction by the District Forest Officer in conjunction with the respective Amildars on the dates and in the places mentioned in the appended statement.

2. The highest bidder will be required to deposit ¼th of the purchase money as soon as the sale is concluded and the remainder should be paid within seven days from the date of his being informed by the Amildar in writing of the confirmation of the sale; otherwise the money so deposited will be forfeited to Government and the produce re-sold.

Statement showing the particulars of the sale of Minor produce of the Forests of the Bangalore District for the year 1896-97.

No.	State Forests.	Date of sale.	Place where sale is to be held.
1	Kumbalgod		
2	Hultar		
3	Handigondi	20th May 1896.	Closepet.
4	Atchal		
5	Tenginakal		
6	Makli		
7	Chikmannugudde	25th May 1896.	Channapatna.
8	Dodmannugudde		
9	Banantimari		
10	Kabbal and Bhimanakandi		
11	Bilikal		
12	Chilandadi and Muggur	28th May 1896.	Kankanhalli.
13	Basvanabetta		
14	Ragihalli State Forest	3rd June 1896.	Anekal.
15	Savandrug	8th June 1896.	Magadi.
16	Ujani, Hulkadi and Makli	12th June 1896.	Dodballapur.

Y. SITARAMAIYA, *Dt. Forest Officer, Bangalore Dt.*